APPENDIX.

[Vide answer to starred question No. 42 on page 251]

Press Note No. 5, dated the 15th March 1962.

Medicinal goods exempted from sales tax.

Representations have been received by the Government that certain medicinal goods like Asavas and Arishtas including Draksharishtam and Pippalayasavam which have already suffered an excise duty of 38 nP. per bulk gallon under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, (Central Act 16 of 1955) are again subjected to the State sales tax Act, 1959 (Madras Act I of 1959) and that these medicinal goods should be exempted from payment of sales tax. Under item 3 in the Third Schedule to the Madras General Sales Tax Act, 1959 (Madras Act I of 1959) any goods on which duty is levied or leviable under the Madras Prohibition Act, 1937 (Madras Act X of 1937), or the Opium Act, 1878 (Central Act I of 1878) on the entire quantity of such goods and not merely on any ingredient which forms part of such goods are exempted from Sales Tax. The exemption allowed under the above item will apply also to goods subjected to duty under the Medicinal and Toilet Preparations Act. The medicinal Preparations which satisfy the above requirements will also be exempted from the levy of sales tax.